

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 21-90 as follows:

6 (35 ILCS 200/21-90)

7 Sec. 21-90. Purchase and sale by county; distribution of
8 proceeds. When any property is delinquent~~7~~ or is forfeited for
9 any reason or when a tax sale of any property has been declared
10 to be in error under Sections 21-310(b)(2), 21-310(b)(4), or
11 22-35 each of 2 or more years, and the property is offered for
12 or is subject to sale under any of the provisions of this Code,
13 the County Board of the County in which the property is
14 located, in its discretion, may bid, or, in the case of
15 forfeited property and any property as to which a previous tax
16 sale has been declared to be in error under Sections
17 21-31(b)(2), 21-310(b)(4), or 22-35, may apply to purchase it,
18 in the name of the County as trustee for all taxing districts
19 having an interest in the property's taxes or special
20 assessments for the nonpayment of which the property is sold.
21 The presiding officer of the county board, with the advice and
22 consent of the Board, may appoint on its behalf some officer or
23 person to attend such sales and bid or, in the case of
24 forfeited property and any property as to which a previous tax
25 sale has been declared to be in error under Sections
26 21-310(b)(4), 21-310(b)(4), or 22-35, to apply to the county
27 clerk to purchase. If the County Board applies to purchase any
28 property that has been forfeited for any reason or any property
29 as to which a previous tax sale has been declared to be in
30 error under Sections 21-310(b)(2), 21-310(b)(4), or 22-35, no
31 published or mailed notice is required prior to such purchase
32 and the interest rate applicable upon redemption is equal to

1 the maximum penalty rate allowed by Section 21-215. The County
2 shall apply on the bid or purchase the unpaid taxes and special
3 assessments due upon the property. No cash need be paid. The
4 County shall take all steps necessary to acquire title to the
5 property and may manage and operate the property. When a
6 county, or other taxing district within the county, is a
7 petitioner for a tax deed, no filing fee shall be required.
8 When a county or other taxing district within the county is the
9 petitioner for a tax deed, one petition may be filed including
10 all parcels that are tax delinquent within the county or taxing
11 district, and any publication made under Section 22-20 of this
12 Code may combine all such parcels within a single notice. The
13 notice shall list the street or common address, if known, of
14 the parcels for informational purposes. The county, as tax
15 creditor and as trustee for other tax creditors, or other
16 taxing district within the county, shall not be required to
17 allege and prove that all taxes and special assessments which
18 become due and payable after the sale to the county have been
19 paid nor shall the county be required to pay the subsequently
20 accruing taxes or special assessments at any time. The county
21 board or its designee may prohibit the county collector from
22 including the property in the tax sale of one or more
23 subsequent years. The lien of taxes and special assessments
24 which become due and payable after a sale to a county shall
25 merge in the fee title of the county, or other taxing district
26 within the county, on the issuance of a deed.

27 The County may sell or assign the property so acquired, or
28 the certificate of purchase to it, to any party, including
29 taxing districts. The proceeds of that sale or assignment, less
30 all costs of the county incurred in the acquisition and sale or
31 assignment of the property, shall be distributed to the taxing
32 districts in proportion to their respective interests therein.

33 Under Sections 21-110, 21-115, 21-120 and 21-405, a County
34 may bid or purchase only in the absence of other bidders.

35 (Source: P.A. 88-455; 88-535; 89-412, eff. 11-17-95.)